



# Michigan *Office of the Auditor General* **REPORT SUMMARY**

## ***Financial Audit***

*Including the Provisions of the Single Audit Act*

Report Number:  
111-0100-07

## ***Department of Attorney General***

*October 1, 2004 through September 30, 2006*

Released:  
June 2007

*A Single Audit is designed to meet the needs of all financial report users, including an entity's federal grantor agencies. The audit determines if the financial schedules and/or financial statements are fairly presented; considers internal control over financial reporting and internal control over federal program compliance; determines compliance with State compliance requirements material to the financial schedules and/or financial statements; and assesses compliance with direct and material requirements of the major federal programs.*

### ***Financial Schedules:***

#### **Auditor's Report Issued**

We issued an unqualified opinion on the Department of Attorney General's financial schedules.

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#### **Internal Control Over Financial Reporting**

We identified a reportable condition related to internal control over financial reporting (Finding 1). We do not consider this reportable condition to be a material weakness.

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#### **Noncompliance and Other Matters Material to the Financial Schedules**

We did not identify any instances of noncompliance or other matters applicable to the financial schedules that are required to be reported under *Government Auditing Standards*.

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### ***Federal Awards:***

#### **Auditor's Reports Issued on Compliance**

We audited 2 programs as major programs and issued 2 unqualified opinions. The federal programs audited as major programs are identified on the back of this summary.

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#### **Internal Control Over Major Programs**

We did not report any findings related to internal control over major programs.

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#### **Required Reporting of Noncompliance**

We did not identify any instances of noncompliance that are required to be reported in accordance with U.S. Office of Management and Budget (OMB) Circular A-133.

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***Systems of Accounting and Internal Control:***

We determined that the Department was in substantial compliance with Sections 18.1483 - 18.1487 of the *Michigan Compiled Laws*.

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We audited the following programs as major programs:

<b><u>CFDA Number</u></b>	<b><u>Program Title</u></b>	<b><u>Compliance Opinion</u></b>
93.563	Child Support Enforcement	Unqualified
93.775	State Medicaid Fraud Control Units	Unqualified

A copy of the full report can be obtained by calling 517.334.8050 or by visiting our Web site at: <http://audgen.michigan.gov>



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